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Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
on

September 25, 2006

Date of Deposit

James P. Naughton, Reg. No. 30,665

Name of Applicant, Assignee or
Registered Representative



Signature

September 25, 2006

Date of Deposit



Our Case No. 9333/374

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
Takayuki Watanabe)	Examiner: Yonel Beaulieu
Serial No. 10/829,670)	Group Art Unit No.: 3661
Filing Date: April 22, 2004)	
For NAVIGATION SYSTEM AND METHOD THEREFOR)	

RESPONSE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is timely filed on September 25, 2006 in response to the non-final Office Action dated July 10, 2006. Applicant requests reconsideration of this application in view of the following remarks.

JFW

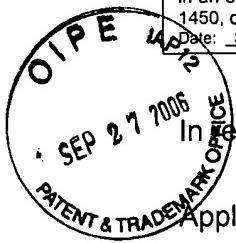
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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: September 25, 2006 Name: James P. Naughton Signature: *James P. Naughton*



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Takayuki Watanabe

Appln. No.: 10/829,670

Filed: April 22, 2004

For: NAVIGATION SYSTEM AND METHOD
THEREFOR

Attorney Docket No: 9333/374

Examiner: Not Assigned

Art Unit: 3661

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Transmittal Letter (in duplicate); Response; and
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 Recordal of Assignment fee in an amount of \$ _____.
 Fees in the amount of \$ _____ under 37 C.F.R. § 1.27(\$ _____) and 37 C.F.R. 1.16(e) (\$ _____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$9=			x \$18=
Indep.		Minus			x 43=			x \$86=
First Presentation of Multiple Dep. Claim					+\$145=			+\$290=
					Total	\$	Total	\$

Fee payment:

- A check in the amount of \$ _____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ _____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$ _____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

James P. Naughton
James P. Naughton (Reg. No. 30,665)

September 25, 2006

Date